



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: Approve KPMG Option 3 proposal to perform the City's Readiness Assessment for GASB 34 and approve appropriation of funds.

MEETING DATE: March 21, 2001

PREPARED BY: Finance Director

RECOMMENDED ACTION: That the City Council approve the proposal submitted by KPMG LLP to perform professional services to assist the City in addressing implementation of GASB 34.

BACKGROUND INFORMATION:

In June 1999, Government Accounting Standards Board (GASB), issued Statement 34, requiring a new Reporting Model for Governments. The reporting model prescribed in GASB 34 drastically changes the presentation of the Comprehensive Annual Financial Reports. The new model is intended to enhance the clarity and the usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors.


KPMG will assist City staff in addressing implementation of the new reporting standards, utilizing the Government Reporting Implementation Process (GRIP). GRIP is a comprehensive process developed by KPMG to help governments implement the new reporting standards required under Statement 34 of the Governmental Accounting Standards Board, *Financial Statements --and Management's Discussion and Analysis -- for State and Local Governments* (GASB).

The new model will most certainly affect financial data accumulation and financial statement presentation processes. Policies will need to be established, systems capabilities assessed and modified as necessary, new accounting issues addressed -- and all pulled together in a new reporting presentation.

Potential pitfalls that an entity may face by not implementing GASB 34, include, but are not limited to, the following:

- Adverse audit opinion
- Negative perception by rating agencies
- Negative perception by Federal granting agencies

APPROVED: _____


H. Dixon Flynn -- City Manager



CITY OF LODI

COUNCIL COMMUNICATION

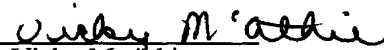
The total cost for the readiness assessment is \$75,000. KPMG and staff recommend a two-phase process:

Phase I would be the preparation of a Readiness Assessment and Criticality Report. The recommended time line for this phase is April to June 2001. Staff is requesting the approval for use of contingency funds totaling \$37,500.

Phase II would be the preparation of the Detail Master Plan. The recommended time line for this phase is July to September 2001. The \$37,500 funding for this phase would be included in the Finance Department 2001-03 budget submittal.

FUNDING: \$37,500-Contingency Fund
\$37,500-Budget 2001-02
\$75,000

Readiness Assessment and Criticality Report
Detail Master Plan


Vicky McAthie
Finance Director

APPROVED: _____

H. Dixon Flynn - City Manager



Three Embarcadero Center
San Francisco, CA 94111

Telephone 415 951 0100

January 30, 2001

City Council Members and City Manager
City of Lodi
212 West Pine Street
P.O. Box 3006
Lodi, California 95241

Dear Council Members and Mr. Flynn

KPMG LLP is pleased to submit this proposal to the City of Lodi to provide professional services to assist you in addressing implementation of new reporting standards, utilizing our Government Reporting Implementation Process (GRIP). GRIP is a comprehensive process developed by KPMG to help governments implement the new reporting standards required under Statement 34 of the Governmental Accounting Standards Board, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (GASB 34).

GASB has been working for over 10 years on the new Reporting Model. In June 1999, the GASB Board finally issued Statement 34. The reporting model prescribed in GASB 34 dramatically changes the presentation for governments' external financial statements. In GASB's view, the objective of the new model is to enhance the clarity and usefulness of government financial statements to the citizenry, oversight bodies, investors, and creditors.

The new model will most certainly affect financial data accumulation and financial statement presentation processes. Policies will need to be established, systems capabilities assessed and modified as necessary, new accounting issues addressed – and all pulled together in a new reporting presentation.

Potential pitfalls that an entity may face by not implementing GASB 34, include, but are not limited to, the following:

- ✓ Adverse audit opinion
- ✓ Negative perception by rating agencies
- ✓ Negative perception by Federal granting agencies

For ease of reference, the remainder of this letter is organized into the following sections:

- ☐ GRIP Objectives and Approach
- ☐ GRIP Workplan and Deliverables
- ☐ Project Scope and Other Considerations
- ☐ GRIP Team Responsibilities and Communication
- ☐ Project Staffing and Fees



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a member of KPMG International, a Swiss association.



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GRIP Objectives and Approach

This section describes the objectives and outlines the modules of the GRIP project. The modules, including their objectives, are described below.

READINESS ASSESSMENT

- ◆ **Module 1A – Initiate GRIP Readiness Assessment** – Gather pertinent client information, obtain a mutual understanding of project scope and objectives, conduct kickoff meeting, identify interviewees, and develop time charts.
- ◆ **Module 1B – Conduct GRIP Readiness Assessment** – Conduct a GRIP readiness assessment, to help assess City of Lodi's readiness to prepare the newly required financial statements. Assist you in determining the impact the requirement to prepare the statements might have on the City of Lodi.
- ◆ **Module 1C – Facilitate City of Lodi's Development of a GRIP Master Plan** – Facilitate City of Lodi's development of their GRIP Master Plan, to help identify changes needed to allow City of Lodi to generate financial statements in compliance with GASB No. 34. Included in the Lodi's plan should be 1) a list of specific projects and tasks, prioritized according to their expected contribution relative to attaining compliance, and 2) high-level implementation plans for the key areas. Present the results of the GRIP Readiness Assessment and a sample GRIP Master Plan.

GRIP Workplan and Deliverables

Workplan

The engagement workplan is set forth in Attachment A to this letter.

Deliverables

In addition to conducting the GRIP Readiness Assessment and facilitating the City of Lodi's development and implementation of the GRIP Master Plan, the deliverables for this engagement will include:

- Readiness Assessment Presentation including:
 - Readiness assessment results,
 - Readiness/Criticality Report (illustrated in Figure 1 below), and
 - Client concurrence on contents of and/or projects to be included in their GRIP Master Plan.

Figure 1 – Example Readiness/Criticality Report

Example Readiness/Criticality Report

Readiness	Poor	T1.1, T17.3, T19	T3.2, T41	T4, T6.2, T11, T14, T14.1, T17, T17.2, T39
	Moderate	T3.1, T18, T20		T1, T1.2, T1.3, T2.1, T6.1, T17.1, T22, T31
	Good	T1.5, T2, T3, T3.3, T3.5, T5, T15, T21, T33, T33.1, T33.2	T7.1, T16, T23.1, T25, T26, T27, T29, T32, T35, T37, T38, T40, T42	T1.4, T3.4, T6, T6.4, T7, T9, T22.1, T23, T24, T28, T28.2, T30, T36
		Deferrable	Moderate	Immediate
		Criticality		

The numbers in the table above represent high level implementation plans recommended as a result of the completion of the readiness assessment questionnaire.

Deliverables, continued

- Assist the City of Lodi in their presentation to senior management of their GRIP Master Plan. The City of Lodi will approve a GRIP Master Plan that should be the primary guiding



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document to set forth the projects necessary for the City of Lodi to implement processes for compiling financial statements in accordance with the new reporting model. Key elements of a GRIP Master Plan should include:

- Executive Summary
 - Background
 - Objectives and Scope
 - Results
 - What do we need to do?
 - When does it need to be done?
 - What will it cost?
- Master Plan
 - Organization and Management
 - High Level Implementation Plans - Summary
 - Program Schedule - Summary
 - Resource Management Plan
 - Estimated High Level Program Cost
 - Schedule/Quality Monitoring and Control System
 - Communications Plan
- Appendix
 - High Level Implementation Plans
 - Program Schedule



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Project Scope and Other Considerations

Project Scope

The scope of the proposed engagement includes the City of Lodi primary government.

KPMG's involvement in the readiness assessment of GRIP will be the completion and documentation of a GAP analysis. The readiness assessment will involve conducting interviews, developing a Readiness/Criticality Report and assisting in the City of Lodi's development of their GRIP Master Plan based on the result of their interviews.

Other Considerations

Other considerations related to this engagement include the following:

- ☐ The preparation of financial statements is the responsibility of the City of Lodi's management. KPMG will not assume any responsibility for accounting decisions or for financial statement preparation. KPMG is not responsible for reviewing or auditing information provided to it during the course of the engagement and expresses no opinions or assurances with respect to such information, or on the City of Lodi's compliance with GASB No. 34. Furthermore, KPMG makes no guarantees that at the conclusion of the GRIP engagement that the government will be GASB No 34 compliant.
- ☐ Management is responsible for the prevention and detection of potential violations of laws, rules or regulations. The scope of this engagement does not include an audit nor is our work directed toward discovery of fraud, collusion, material misstatement of records or regulatory compliance. However, if, during the course of the engagement, KPMG becomes aware of information or circumstances that may raise potential compliance issues, KPMG will notify management of such circumstances.
- ☐ In the conduct of this engagement, KPMG will make certain suggestions and provide advice to management for the implementation of GASB No. 34. The City of Lodi's management will retain sole responsibility for evaluating the quality of the advice and suggestions and will independently decide whether to implement them. Accordingly, KPMG is not responsible for and does not assume management's role in making any strategic, policy or accounting decisions in connection with the conduct of this project.



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- ☐ KPMG will assist the City of Lodi in their development of their GRIP Master Plan. The City of Lodi is responsible for final development and approval of their master plan, for deciding whether or not to implement any or all of the GRIP Master Plan and for the implementation of the GRIP Master Plan.

GRIP Team Responsibilities and Communication

GRIP Team Responsibilities

Successful completion of the GRIP Readiness Assessment is dependent on the cooperation and participation of both KPMG's GRIP team and key City of Lodi personnel. The specific responsibilities for both parties are highlighted in the following chart.

Responsibility	KPMG	Government
Designate a GRIP Program Sponsor		X
Lead the KPMG Engagement team	X	
Establish a GRIP Steering Committee		X
Provide Complete and Timely Responses to Readiness Assessment Questions		X
Assist in the Compilation of the GRIP Master Plan	X	
Decide on and Approve the Final GRIP Master Plan		X
Provide Counsel and Direction to the GRIP Process	X	
Make Decisions on Individual Projects to Implement		X
Provide Candid and Timely Responses to Questions		X
Communication	X	X

Project Staffing and Fees

Project Staffing

We will assign a multi-disciplined team to this engagement. Specifically, it will include professionals experienced in state and local government accounting and reporting and trained in the delivery of GRIP.



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Engagement Partner

Steve De Vetter will serve as overall engagement partner. Having the ultimate responsibility for KPMG's role in the engagement, he will oversee the planning and conduct of engagement activities. Specific responsibilities of Mr. De Vetter include: monitoring the ongoing conduct of GRIP, and meeting with management members of City of Lodi on the status of GRIP.

Mr. De Vetter is uniquely qualified to lead this team, since he currently serves as engagement partner on the City of Lodi's audit engagement.

Program Manager

Marvin Dozier will serve as the program manager for GRIP. Mr. Dozier will be the primary KPMG interface with the City of Lodi during the execution of GRIP. Mr. Dozier has over eleven years in government accounting and financial reporting and has been trained in the administration of GRIP.

Other KPMG personnel may be assigned as necessary to assist in this project.

Fees

Based upon our understanding of your organization's size and needs as well as project approach, scope, workplan, and deliverables, as described in this letter, we estimate fees for this engagement will range from \$37,500 to \$75,000 depending on the option selected by the City. We have assumed that we will be conducting three interviews for the readiness assessment. Significant changes and/or additions to the number and timing of interviews may affect our fees.

Option 1 = Readiness assessment and the criticality report. The criticality report will provide the City a prioritized list of the projects it will need to complete to become GASB 34 compliant.

The cost of option 1 is \$37,500.

Option 2 = Readiness assessment, criticality report and a summary master plan. The summary master plan will include a summary of the high level implementation plans only. The summary master plan will not detail the hours to complete the projects, project timelines, the resources needed to complete the projects and the related cost of the projects.

The cost of option 2 is \$ 58,500.



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Option 3 = Readiness assessment, criticality report and a detail master plan. The detail master plan will include a summary of the high level implementation plans, detail of hours to complete the projects, project timelines, the resources needed to complete the projects and the related cost of the projects,

The cost of option 3 is \$75,000.

Circumstances encountered during the performance of this project that warrant additional time or expense could cause us to be unable to complete the project within the above range. In addition, if KPMG encounters the following, additional fees may be billed:

- Issues with scheduling/conducting interviews,
- Problems with the requested level of client assistance, and
- Requests for additional on-site time during the engagement.

We will notify you of any such circumstances as they are encountered. Our fees as stated in this proposal are valid for 60 days from the date of this letter.

* * * * *

This engagement is subject to the standard terms and conditions included as Attachment.

The City of Lodi is a valued KPMG client. We are committed to assisting you with these services and look forward to working with you and your management team and the City Council in this important effort.

To indicate your approval of this arrangement and to confirm our understanding, please sign and return the duplicate copy of this letter. Should you have any questions or require additional information, please do not hesitate to call me at (415) 591-7347 or Marvin Dozier at (415) 591 7352.

Very truly yours,

KPMG LLP

Steven G. De Vetter
Partner

KPMG LLP
Standard Terms and Conditions

1. **Services.** Our services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be your sole responsibility.
2. **Payment of Invoices.** You agree to pay properly submitted invoices within thirty (30) days of the invoice date (or any other date that we may agree to in writing). We shall have the right to halt or terminate entirely our services until payment is received on past due invoices. All fees, charges and other amounts payable to us hereunder do not include any sales, use, excise, value added or other applicable taxes, tariffs or duties, payment of which shall be your sole responsibility, excluding any applicable taxes based on our net income or taxes arising from the employment or independent contractor relationship between us and our personnel.
3. **Term.** Unless terminated sooner in accordance with its terms, this engagement shall terminate on the completion of our services hereunder. In addition, this engagement may be terminated by either of us at any time by giving written notice to the other party not less than 30 calendar days before the effective date of termination.
4. **Ownership.**
 - a) **KPMG Property.** We create, acquire or own various concepts, methodologies, and techniques; models; templates; software, user interfaces or screen designs; general purpose consulting and software tools; and logic, coherence and methods of operation of systems (collectively, the "KPMG Property"). We retain all ownership rights in the KPMG Property. You shall acquire no right or interest in such property, except for the license expressly granted in the next paragraph. In addition, we shall be free to provide services of any kind to any other party as we deem appropriate, and we may use the KPMG Property to do so. We acknowledge that KPMG Property shall not include any of your confidential information or your tangible or intangible property, and we shall have no ownership rights in such property.
 - b) **Ownership of Deliverables.** Except for KPMG Property, and upon full and final payment to us, deliverables or work product specified in the engagement letter or work proposal to which these terms are attached (the "Deliverables") will become your property. If any KPMG Property is contained in any of the Deliverables, we hereby grant you, a royalty-free, non-exclusive license to use the KPMG Property in connection with the use of the Deliverables.
5. **Limitation on Warranties. THIS IS A SERVICES ENGAGEMENT. KPMG WARRANTS THAT IT WILL PERFORM SERVICES HEREUNDER IN GOOD FAITH. KPMG DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**
6. **Limitation on Damages.**

Except for your and our respective indemnification obligations as described in these Standard Terms and Conditions, neither you nor we shall be liable to the other for any actions, damages, claims, liabilities, costs, expenses or losses arising out of the services performed hereunder for a total amount in excess of the fees paid or owing to us for services rendered by us under this engagement. In no event shall either you or we be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this Paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss, whether in contract, statute, tort, or otherwise.
7. **Infringement.**
 - (a) We agree to indemnify, hold harmless and defend you from and against all claims, liabilities, losses, expenses (including reasonable attorneys' fees), fines, penalties, taxes or damages (collectively "Liabilities") asserted by any third party against you to the extent such Liabilities result from the infringement by the Deliverables of any third party's trade secrets, trademarks, copyrights, or patents issued as of the date of the attached Engagement Letter. The preceding provisions shall not apply to any infringement arising out of the following:
 - (i) use of the Deliverables other than in accordance with applicable documentation or instructions supplied by us or other than in accordance with Paragraph 8(b);
 - (ii) any alteration, modification or revision of the Deliverables not expressly agreed to in writing by us; or
 - (iii) the combination of the Deliverables with materials not supplied by us.
 - (b) In case any of the Deliverables or any portion thereof is held, or in our reasonable opinion is likely to be held, in any such suit to constitute infringement, we may within a reasonable time, at our option, either:

KPMG LLP
Standard Terms and Conditions

(i) secure for you the right to continue the use of such infringing item; or

(ii) replace, at our sole expense, such item with a substantially equivalent non-infringing item or modify such item so that it becomes non-infringing.

In the event we are, in our reasonable discretion, unable to perform either of options described in (i) or (ii) above, you must return the Deliverable to us, and our sole liability shall be to refund to you the amount you paid us for such item.

(c) The provisions of this Paragraph 7 state our entire liability and your sole and exclusive remedy with respect to any infringement or claim of infringement.

8. Indemnification.

(a) You and we each agree to indemnify, hold harmless and defend the other from and against any and all Liabilities for injury to, illness or death of, any person or persons regardless of status, and damage to or destruction of any tangible personal property which the other party may sustain or incur to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party.

(b) You acknowledge and agree that any advice, recommendations, information or work product provided to you by us in connection with this engagement is for your confidential use. Except as otherwise required by law, you will not disclose or permit access to such advice, recommendations, information or work product to any other party or summarize or refer to such advice, recommendations, information or work product or to our engagement hereunder without our prior written consent. In that regard, you will indemnify, defend and hold us harmless from and against any and all Liabilities asserted against us by any third party to the extent resulting from that party's use or possession of or reliance upon our advice, recommendations, information or work product as a direct or indirect result of your use or disclosure of such advice, recommendations, information or work product.

(c) The party entitled to indemnification (the "Indemnified Party") shall promptly notify the party obligated to provide such indemnification (the "Indemnifying Party") of any claim for which the Indemnified Party seeks indemnification and the Indemnifying Party shall have the right to conduct the defense or settlement of any such claim at the Indemnifying Party's sole expense, and the Indemnified Party shall cooperate with the Indemnifying Party. The party not conducting the defense shall nonetheless have the right to participate in such defense at its own expense. The Indemnified Party shall have the right to approve the settlement of any claim hereunder that

imposes any liability or obligation other than the payment of money damages.

9. **Cooperation.** You agree to cooperate with us in our performance of our services for you, including providing us with reasonable facilities and timely access to your data, information and personnel. You shall be responsible for the performance of your employees and agents and for the accuracy and completeness of all data and information provided to us for purposes of this engagement.

10. **Force Majeure.** Neither you nor we shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

11. **Limitation on Actions.** Neither you nor we may bring any action arising under or relating to this engagement more than one year after the cause of action has accrued, except that we may bring an action for non-payment not later than one year after the date of the last payment due to us.

12. **Independent Contractor.** You and we are both independent contractors and neither you nor we is, or shall be considered to be, an agent, distributor or representative of the other. Neither you nor we shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

13. **Confidentiality.** You and we both acknowledge and agree that all information communicated by one party (the "Disclosing Party") to the other (the "Receiving Party" in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this Agreement or (d) you and we agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this Paragraph as long as it exercises the same level of care to protect the other's information as it exercises to protect its own confidential information, except to the extent that applicable law or professional standards

KPMG LLP
Standard Terms and Conditions

impose a higher requirement. We may retain, subject to the terms of this Paragraph, one copy of your confidential information required for compliance with applicable professional standards or internal policies. If either you or we receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party's confidential information, such party shall provide prompt written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party shall be entitled to comply with such demand to the extent permitted by law, subject to any protective order or the like that may have been entered in the matter.

14. **Survival.** The provisions of Paragraphs 1, 2, 4, 5, 6, 7, 8, 9, 11, 12, 13 and 15 hereof shall survive the expiration or termination of this engagement.
15. **Assignment.** Neither party may assign, transfer or delegate any of its rights or obligations without the prior written consent of the other party, such consent not to be unreasonably withheld.
16. **Severability.** In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of this Agreement shall not be affected, and each such term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
17. **Entire Agreement.** These terms, and the Proposal or Engagement Letter to which these terms are appended, including Exhibits, constitute the entire Agreement between us with respect to the engagement and supersede all other oral and written representation, understandings or agreements relating to the engagement.

RESOLUTION NO. 2001-71

A RESOLUTION OF THE LODI CITY COUNCIL APPROVING KPMG
OPTION 3 PROPOSAL TO PERFORM THE CITY OF LODI'S READINESS
ASSESSMENT FOR GASB 34, AND FURTHER APPROVING
APPROPRIATION OF FUNDS

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WHEREAS, in June 1999, Government Accounting Standards Board (GASB), issued Statement 34, requiring a new Reporting Model for Governments; and

WHEREAS, the reporting model prescribed in GASB 34 drastically changes the presentation of the Comprehensive Annual Financial Reports. The new model is intended to enhance the clarity and the usefulness of government financial statements to the citizenry, oversight bodies, investors and creditors; and

WHEREAS, KPMG will assist City staff in addressing implementation of the new reporting standards, utilizing the Government Reporting Implementation Process (GRIP). GRIP is a comprehensive process developed by KPMG to help governments implement the new reporting standards required under Statement 34 of the Governmental Accounting Standards Board "*Financial Statements –and Management's Discussion and Analysis – for State and Local Governments (GASB);*" and

WHEREAS, staff recommends approving KPMG Option 3 using a two-phase process as follows:

Phase I: Preparation of a Readiness Assessment and Criticality Report. Recommended time line for this phase is April to June 2001. Staff requests approval of contingency funds in the amount of \$37,500.00 for this phase.

Phase II: Preparation of the Detail Master Plan. Recommended time line for this phase is July to September 2001. Staff to include a \$37,500.00 budget request in the Finance Department 2001-03 budget submittal.

NOW, THEREFORE, BE IT RESOLVED, that the Lodi City Council hereby approves the KPMG Option 3 Proposal to perform the City of Lodi's Readiness Assessment for GASB 34, using a two-phase process as set out above; and

BE IT FURTHER RESOLVED, that funds in the amount of \$75,000.00 be appropriated for this Readiness Assessment.

Dated: March 21, 2001

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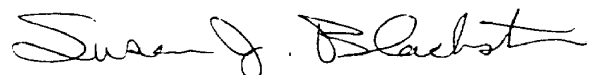
I hereby certify that Resolution No. 2001-71 was passed and adopted by the City Council of the City of Lodi in a regular meeting held March 21, 2001, by the following vote:

AYES: COUNCIL MEMBERS – Hitchcock, Howard, Land, Pennino and Mayor Nakanishi

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



SUSAN J. BLACKSTON
City Clerk